



**This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.**

Ancillary documents are interpretive or policy statements that advise the public of the Department’s opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Alan R. Lynn Date Reviewed: May 30, 2000

Ancillary Document being reviewed (provide number and title): ETA 190.04.210—Feeding and fattening cattle and the agricultural products exemption.

Date last Issued: August 26, 1966

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-210—Sales of agricultural products by farmers.

Purpose of the document: To clarify when a person buying livestock to feed and fatten before resale is considered a farmer and exempt of B&O tax.

Is the document clearly written? 

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Does the document provide accurate and useful information? 

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Does the document provide information not currently in the rule? 

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>



**Review recommendation:**

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

<b>X</b>

**Briefly explain your recommendation:**

**This information should be retained at this time and incorporated into Rule 210 when that rule is next revised.**

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**Manager Action:**  Accepted recommendation                      Date: \_\_\_\_\_

Returned for further review                      Date: \_\_\_\_\_

Comments \_\_\_\_\_